

# Internal Audit's Newsletter – Fall Edition 2009

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The City of Wilmington now has a **CASH HANDLING POLICY...**

- **Administrative Policy 404**
- **Effective September 1, 2009**
- **Click [Here](#) to Check Out the Policy**



## **INTERNAL AUDIT UPDATES:**

Please **REMEMBER** to **lock your workstation** when you step away from your desk...even for just a second.

How do you do this?  
Control-Alt-Delete...Lock Computer (See Diagram below)

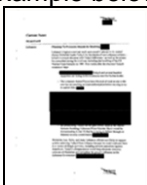


## **PUBLIC RECORDS REQUESTS...**

Be sure to check any public records requests (including emails, reports, applications, plans, etc) for sensitive data. Any sensitive data on the request must be redacted for security purposes and for compliance with the City's Red Flag Rules Identity Theft Policy.

**What is redacting?**

Redacting is blacking out or covering any sensitive personal identifying information for an individual or an employee. Redacting is also required by General Statute 132-1.10. See redacting example below.



***We tend to think that CASH LOSSES are something that happens to someone else!***

- Most people would not take something that did not belong to them, so they sometimes have a hard time believing others would.
  - While this is true in most instances, the high risk involved in handling cash and cash equivalents (checks, money orders, credit cards) requires that effective controls be in place at all times.
  - A common misconception is that checks or credit cards do not need the same level of control as cash. In actuality, checks, credit cards, and other cash equivalents can be misdirected almost as easily as currency or coins.
  - Internal controls protect the employees in the event of lost or stolen cash. Effective controls over cash remove the temptation and validate proper actions, thereby contributing to a positive atmosphere in the workplace.
- Internal Controls is sometimes thought to be the responsibility of Auditors, in reality, management and employees have the most important role in an effective internal control system.
- Departments work best when employees think of internal control as an integral part of their job.

**CASH = HIGH RISK**



## **INTERNAL AUDIT CURRENT EVENTS**

- ❖ **THANK YOU**...Internal Audit wants to express its appreciation to everyone who contributed ideas for ways to improve the Fraud, Waste, and Abuse Hotline. We have taken everyone's ideas and put them together to make the most accommodating site for our employees and citizens. Our employees are the City's *most important* asset so your feedback is greatly beneficial and appreciated. So please continue to express your thoughts, ideas, concerns, about ways to improve the hotline site.
- ❖ **City External Website** – Have ideas for Internal Audit's External Website for the City...[let us know](#).
- ❖ **REMINDER** → Red Flag Rules – Identity Theft Prevention Program Effective Deadline has been postponed by the FTC to November 1, 2009.
- ❖ **Red Flag Rules Training** - Internal Audit wants to **THANK** everyone who has completed the **Red Flag Rules Identity Theft Training** using Brainshark. Let us know what you think about Brainshark...click [here](#).
- ❖ **Red Flag Rules Training** - Please remember you only have to complete the training **ONCE**. You must complete at least 75% of the training for it to count.
- ❖ **Parks & Recreation's Time and Attendance Audit Report Released 9.21.09**